

UNITED STATES DISTRICT COURT  
WESTERN DISTRICT OF WASHINGTON  
AT TACOMA

MICHAEL FRIEDMANN,  
Plaintiff,  
v.  
INTERNAL REVENUE SERVICE et al.,  
Defendants.

CASE NO. 3:23-cv-05075-TL

## ORDER DENYING ENTRY OF DEFAULT

This matter is before the Court on Plaintiff Michael Friedmann's motion for entry of default. Dkt. No. 17. Plaintiff asserts that entry of default is appropriate because Defendants were served with process and have not answered within 21 days. *Id.* at 2. Pursuant to Federal Rule of Civil Procedure 12, the United States and its agencies, officers, or employees have 60 days to respond to service of process, not 21 days. Fed. R. Civ. P. 12(a)(2)–(3). As such, Plaintiff's request for entry of default is premature. The Court therefore DENIES Plaintiff's motion without

1 prejudice. Plaintiff may renew his motion if any properly served defendant fails to respond  
2 within the time proscribed by rule.

3 Dated this 11th day of October 2023.

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6 Tana Lin  
7 United States District Judge  
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